

## G Pets and Livestock

REVISION 45  
(01/01/17 - 12/31/17)

Animals may be countable or NOT countable as a resource, income, or an expense, depending on their use.

Animals used for home consumption, to produce items used for home consumption, or to produce income are considered a resource and are NOT countable. These animals include, but are not limited to, the following:

- Livestock or other animals that are raised to produce products that may be sold or used for home consumption.
- Race horses, whether being raced or being used for stud service, when they are producing income.

NOTE The income produced is considered self employment. (See [Self Employment - Animals](#))

Key these animals on **OTAS** using the LI Other Assets Code.

All other animals are considered pets. DO NOT key this information in **AZTECS**.